

701—17.10(422,423) Materials used for seed inoculations. All forms of inoculation, whether for promotion of better growth and healthier plants or for prevention or cure of mildew of plants or disease of seeds and bulbs, are intended for the same general purpose. Sales tax shall not be imposed on any material used for inoculation.

This rule is intended to implement Iowa Code sections 422.42(3) and 423.1(1).